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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
09/702,263	10/31/2000	Anthony J. Cutie	540541-2013.1

KAREN J. MESSICK, ESQ
 KOS PHARMACEUTICALS, INC
 1001 BRICKELL BAY DRIVE
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CONFIRMATION NO. 1107



OC000000012450444

Date Mailed: 04/26/2004

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 04/02/2004.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

For

Timothy Caldwell
 TIMOTHY CALDWELL
 OPD (-)

ATTORNEY/APPLICANT COPY